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**TRANSMITTAL
FORM**

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Total Number of Pages in This Submission

Application Number 10/088,849

Filing Date July 18, 2002

First Named Inventor Paul Moeltgen

Art Unit 1765

Examiner Name Matthew A. Anderson

Attorney Docket Number 12707P04US

ENCLOSURES (Check all that apply)

<input type="checkbox"/> Fee Transmittal Form	<input checked="" type="checkbox"/> Drawing(s)	<input type="checkbox"/> After Allowance Communication to TC
<input type="checkbox"/> Fee Attached	<input type="checkbox"/> Licensing-related Papers	<input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences
<input checked="" type="checkbox"/> Amendment/Reply	<input type="checkbox"/> Petition	<input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief)
<input type="checkbox"/> After Final	<input type="checkbox"/> Petition to Convert to a Provisional Application	<input type="checkbox"/> Proprietary Information
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<input type="checkbox"/> Extension of Time Request	<input type="checkbox"/> Change of Correspondence Address	<input checked="" type="checkbox"/> Other Enclosure(s) (please Identify below):
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<input type="checkbox"/> Reply to Missing Parts/ Incomplete Application	<input type="checkbox"/> Landscape Table on CD	
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SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm Name	Perkins Smith & Cohen LLP		
Signature			
Printed name	Jerry Cohen		
Date	December 27, 2004	Reg. No.	20,522

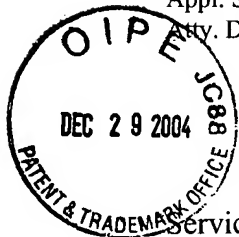
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Typed or printed name	Jerry Cohen	Date	December 27, 2004

This collection of information is required by 37 CFR 1.5. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to 2 hours to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

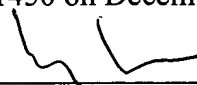
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ATF 1765
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I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on December 27, 2004.



Jerry Cohen
Reg. No.: 20,522

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Paul MOELTGEN, <i>et al.</i>	Group Art Unit: 1765
Serial No. 10/088,849	Confirmation No.: 2233
Filed: March 21, 2002	Examiner: Matthew A. ANDERSON
Title: AL ₂ O ₃ /SIC NANOCOMPOSITE ABRASIVE GRAINS, METHOD FOR PRODUCING THEM AND THEIR USE	

Perkins, Smith & Cohen, LLP
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To: Mail Stop Amendment
Commissioner for Patents
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Response (B) to Office Action Under 37 C.F.R. §1.111

Sir:

This amendment is made in response to the (final) Office Action dated September 27, 2004, in the above-captioned U.S. patent application. No fees are believed required for submission with this paper, however, if fees are deemed necessary for consideration of this amendment such fees are authorized to be charged to our Deposit Account No. 03-2410, Order No. 12707-4, including extensions, if any, prior to resolution.

Claims 1-20 are currently pending in the application. Through the amendments set forth below and the Remarks that follow, Applicants respectfully submit that all grounds for rejection are addressed and resolved and that the case is put in condition for allowance by this response. If not, it should be entered to put the application in better form for appeal.

Amendments to the specification begin on **page 3** of this paper.

Amendments to the claims begin on **page 10** of this paper.

Amendments to the drawings begin on **page 13** of this paper and include both an attached replacement sheet and an annotated sheet showing changes.

Remarks/Arguments begin on **page 14** of this paper.

An **Appendix** including amended drawing figures is attached following **page 17** of this paper.